

Part V All Taxpayers**27** Enter the amount from line 26**27**

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.☐ **No.** Go to Part VII.**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction****28** Qualified housing expenses for the tax year (see instructions)**28****29** Number of days in your qualifying period that fall within your 2005 tax year (see instructions)**29****days****30** Multiply \$32.59 by the number of days on line 29. If 365 is entered on line 29, enter \$11,894.00 here**30****31** Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX**31****32** Enter employer-provided amounts (see instructions)**32****33** Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"**33**

× .

34 **Housing exclusion.** Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII ▶**34****Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion****35** Maximum foreign earned income exclusion**35**

\$80,000 00

36 • If you completed Part VI, enter the number from line 29.

• All others, enter the number of days in your qualifying period that fall within your 2005 tax year (see the instructions for line 29).

36**days****37** • If line 36 and the number of days in your 2005 tax year (usually 365) are the same, enter "1.000." }
• Otherwise, divide line 36 by the number of days in your 2005 tax year and enter the result as a decimal (rounded to at least three places).**37**

× .

38 Multiply line 35 by line 37**38****39** Subtract line 34 from line 27**39****40** **Foreign earned income exclusion.** Enter the **smaller** of line 38 or line 39. Also, complete Part VIII ▶**40****Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both****41** Add lines 34 and 40**41****42** Deductions allowed in figuring your adjusted gross income (Form 1040, line 36) that are allocable to the excluded income. See instructions and attach computation**42****43** Subtract line 42 from line 41. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22. ▶**43**